

H.B. 0323

TRANSIENT ROOM TAX AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 9, 2022 1:40 PM

Representative **Bradley G. Last** proposes the following amendments:

1. Page 7, Lines 188 through 194:

188 (c) For a fiscal year beginning on or after July 1, 2019, and ending on or before July 1,
189 2023 {2023} :
(i) if a county receives more than 150% of total transient room tax revenue in the fiscal year
190 compared to the total transient room tax revenue received in the previous fiscal year,
191 accumulated unappropriated surplus in the reserve fund, as determined before the county's
192 adoption of a tentative budget, may not exceed 50% of the total transient room tax revenue for
193 the previous fiscal year plus an amount equal to the total transient room tax revenue that is
194 more than 100% of total transient room tax revenue from the previous fiscal year {2023} : and
(ii) if a county adds to the county's reserve fund an amount equal to the total transient room tax revenue
that is more than 100% of total transient room tax revenue from the previous fiscal year as authorized
in Subsection (2)(c)(i), the county may expend that additional reserve fund money for visitor
management and destination development subject to the requirements described in Subsections
17-31-2(6)(a)(ii)(A) and (B).